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# **TOWN OF STEUBEN MAINE**



## **ANNUAL REPORT 1949-1950**





**ANNUAL REPORT**  
of the  
**MUNICIPAL OFFICERS**

of the Town of  
**STEUBEN, MAINE**

For the Municipal Year of  
**1949**

Hancock County Pub. Co., Ellsworth.

# TOWN OFFICERS FOR 1949

## SELECTMEN

Irvin Parritt

Glendon Lowe

William West

## ASSESSORS

Irvin Parritt

Alton Dinsmore

William West

## TOWN CLERK

D. C. Smith

## Treasurer and Tax Collector

L. E. Stanwood

## SUPERINTENDENT OF SCHOOLS

R. H. Haskins

## SCHOOL DEPARTMENT

Edgar Grant

Henry Follett

Roger Smith

## ROAD COMMISSIONER

Glendon Lowe

## DISTRICT COMMISSIONERS

Hosea Follett

Henry Follett

George Jacobs

Spencer Leighton

Walter Smith

Ralph Perry

Henry Morse

## SNOW REMOVAL AND SANDING

Irvin Parritt chairman

## PLOWING

L. R. Parritt

Hosea Follett

Henry Follett

## SANDING

L. R. Parritt

Hosea Follett

Lee Holland

Walter Smith

George Pinkham

H. Morse

## FIRE WARDEN

Edgar Grant

## DEPUTIES

Ralph Perry

Henry Morse

George Jacobs

George Pinkham

Thomas Hodgkins

Harvard Tracy



**FIRE DEPARTMENT**  
Lee Holland

**HEALTH DEPARTMENT**  
Mrs. Myra Clark

**TRUANT OFFICER**  
Chester Seavey

**SEALER OF WEIGHTS AND MEASURES**  
George Jacobs

**HARBOR MASTER**  
Walter Tibbetts

**SURVEYOR OF WOOD, LUMBER AND BARK**  
Fred O'Brien

**DEPARTMENT OF PUBLIC WELFARE**  
Roger Smith

**CONSTABLE**  
Leon Piper

# ASSESSORS' REPORT

## VALUATION

|                               |              |                  |
|-------------------------------|--------------|------------------|
| Real Estate, Resident         | \$ 147530.00 |                  |
| Real Estate, Non-Resident     | 98695.00     |                  |
|                               |              | <hr/>            |
| Total Real Estate             |              | \$246225.00      |
| Personal Estate, Resident     | \$ 16270.00  |                  |
| Personal Estate, Non-Resident | 3660.00      |                  |
|                               |              | <hr/>            |
| Total Personal Estate         |              | 19930.00         |
| Grand Total 1949              |              | 266155.00        |
| Total Value April 1, 1948     |              | <u>258045.00</u> |

Rate of Taxation \$90. per \$1000. valuation.

Number of Polls Taxed 192

Number of Polls Not Taxed 48

## PURPOSES FOR WHICH TAXES WERE ASSESSED

|                           |            |
|---------------------------|------------|
| Roads and Bridges         | \$ 2000.00 |
| A. D. C.                  | 1100.00    |
| PUBLIC WELFARE DEPT.      | 700.00     |
| Snow Removal              | 800.00     |
| Fire Department           | 200.00     |
| School Maintenance        | 10000.00   |
| School Department         | 45.00      |
| Supervision               | 420.00     |
| Administration            | 2500.00    |
| Interest                  | 350.00     |
| Street Lights             | 700.00     |
| Abatements                | 200.00     |
| Snow Removal, U. S. No. 1 | 214.00     |
| Health Department         | 48.00      |
| Memorial Day              | 15.00      |
| Snow Fence                | 96.00      |
| Third Class Roads         | 200.00     |
| State Aid Construction    | 799.50     |



|                        |                    |
|------------------------|--------------------|
| Bronze Memorial Plaque | 300.00             |
| State Tax              | 2010.10            |
| County Tax             | 1246.50            |
| Overlay Tax            | 585.85             |
|                        | <hr/>              |
| Total Commitment       | <u>\$ 24529.95</u> |

Respectfully Submitted

IRVIN PARRITT

ALTON DINSMORE

WILLIAM WEST

Assessors.

# REPORT OF SELECTMEN

## GENERAL GOVERNMENT ADMINISTRATION

### Credits

|   |            |
|---|------------|
| Appropriation   | \$ 2500.00 |
| Licenses and Permits                                  | 33.00      |
| Refunds for expense of deeds<br>(Town property sold)  | 3.00       |
| Perley Grant (From sale of<br>lumber)                 | 2.00       |
| Curtis Holland (From sale of<br>surplus lawn mower)   | 3.00       |
| State Treasurer (Bank Stock Tax)                      | 25.08      |
| B. Young (Sale of gravel Town Dump)                   | 5.60       |
| George Godfrey (Purchase of surplus<br>stove jackets) | 4.00       |
| Glendon Lowe (Surplus Stove)                          | 3.00       |
| Tax Lien Costs  | 132.00     |
| State Treasurer (R.R.S. Tel. Tax)                     | .08        |
| State Treasurer (Dog License Refund)                  | 8.76       |
| Irvin Parritt, use of adding machine                  | 2.00       |
|   | <hr/>      |
|   | \$ 2721.52 |

### Debits

|  |           |
|--|-----------|
| Irvin Parritt, Selectman and Assessor                | \$ 375.00 |
| Glendon Lowe, Selectman                              | 100.00    |
| William West, Selectman and Assessor                 | 200.00    |
| Alton Dinsmore, Assessor                             | 100.00    |
| L. E. Stanwood, Treasurer                            | 160.00    |
| L. E. Stanwood, Commission Taxes<br>and Excise Sales | 751.97    |
| D. C. Smith, Town Clerk                              | 50.00     |
| Lee Holland, Fire Chief                              | 75.00     |
| George Jacobs, Sealer, ,Weights and Meas.            | 6.00      |
| Leon Piper, Constable service                        | 40.00     |
| Roger Smith, Dept. of Public Welfare                 | 100.00    |
| Walter Tibbetts, Services Harbor Master              | 10.00     |
| Eugene Piper, Care of Town Clock                     | 25.00     |
| Howard Brooks, Constable Service                     | 6.00      |
| Express, Telephone and Miscellaneous                 | 82.47     |
| Insurance, Town Buildings                            | 30.00     |
| Sawyer and Sawyer, 1948 audit                        | 87.00     |
| Eastern Illustrating & Pub. Co.,<br>Town Reports     | 273.02    |
| Town Officials,                                      |           |



|  |        |
|--|--------|
| Postage, Reg. Letters and Office Supplies        | 91.49  |
| Town Officials, Car hire, gas, oil, etc.         | 49.90  |
| Care of Village Green                            | 48.75  |
| Town House repairs                               | 65.93  |
| Maine Municipal Association                      | 35.00  |
| Truck Guide for Collector                        | 5.00   |
| Attending State Assessors Meetings<br>(gas, oil) | 13.00  |
| Henry Sawyer, deeds, Notary, etc.                | 26.73  |
| Cora Frazier, Land for Town Dump                 | 75.00  |
| L. E. Stanwood, Lien fee 1948 taxes              | 132.00 |

|           |    |         |
|-----------|----|---------|
|           | \$ | 3014.26 |
| Overdrawn |    | 292.74  |

#### FIRE DEPARTMENT Credits

|   |    |        |
|---|----|--------|
| Appropriation   | \$ | 200.00 |
| Donation and Benefits                                       |    | 23.00  |
| George Godfrey, Boards from Fire Bldg.                      |    | 1.00   |
| W. A. Smith. Roofing from Fire Bldg.                        |    | 1.00   |
| I. W. Parritt, Profit from food sale<br>on Town Meeting Day |    | 21.25  |
| I. W. Parritt, Fire Pump rental                             |    | 3.00   |

\$ 249.25

#### Debits

|   |    |        |
|---|----|--------|
| I. W. Parritt, 1-900 and 1-600 gal. tanks                 | \$ | 20.00  |
| Parts and repairs of fire pumps and equip.                |    | 20.41  |
| Truck hire to Machias for 2 tanks                         |    | 12.00  |
| Gas and oil for fire pumps                                |    | 19.17  |
| Repairs, lumber, doors, paint, etc.,<br>for Fire Building |    | 155.24 |
| Electricity   |    | 9.00   |

|                       |    |        |
|-----------------------|----|--------|
|                       | \$ | 235.82 |
| Unexpended to Surplus |    | 13.43  |

#### STREET LIGHTS

##### Credits

|               |    |        |
|---------------|----|--------|
| Appropriation | \$ | 700.00 |
|---------------|----|--------|

##### Debits

|                           |  |        |
|---------------------------|--|--------|
| Bangor Hydro Electric Co. |  | 670.68 |
|---------------------------|--|--------|

|                       |    |       |
|-----------------------|----|-------|
| Unexpended to Surplus | \$ | 29.32 |
|-----------------------|----|-------|

# HEALTH DEPARTMENT

| Credits                             |          |             |
|-------------------------------------|----------|-------------|
| Appropriation                       |          | \$ 48.00    |
| Debits                              |          |             |
| State Dept. of Health and Welfare,  |          |             |
| County Nurse                        | \$ 48.00 |             |
| Mrs. Myra Clark, Local Health Nurse | 5.50     |             |
|                                     |          | <hr/>       |
|                                     |          | \$ 53.50    |
| Overdrawn                           |          | 5.50        |
|                                     |          | <hr/> <hr/> |

# TOWN ROADS AND BRIDGES

| Credits                 |            |             |
|-------------------------|------------|-------------|
| Appropriation           | \$ 2000.00 |             |
| H. Alexander, donation  |            |             |
| towards repair of lane  | 50.00      |             |
|                         |            | <hr/>       |
|                         |            | \$ 2050.00  |
| Debits                  |            |             |
| Trucks                  | \$ 882.06  |             |
| Labor                   | 946.90     |             |
| Plank and Stringers     | 247.97     |             |
| Culvert                 | 24.50      |             |
| Gravel                  | 12.65      |             |
| Bulldozer hire          | 87.75      |             |
| Nails and Miscellaneous | 42.26      |             |
|                         |            | <hr/>       |
|                         |            | \$ 2244.09  |
| Overdrawn               |            | 194.09      |
|                         |            | <hr/> <hr/> |

# THIRD CLASS ROADS

| Credit        |        |             |
|---------------|--------|-------------|
| Appropriation |        | \$ 200.00   |
| Debits        |        |             |
| Trucks        | 89.25  |             |
| Labor         | 138.00 |             |
|               |        | <hr/>       |
|               |        | \$ 227.25   |
| Overdrawn     |        | 27.25       |
|               |        | <hr/> <hr/> |

# TOWN ROAD IMPROVEMENT FUND

| Credits                               |           |           |
|---------------------------------------|-----------|-----------|
| Received from State                   | \$ 755.00 |           |
| Received from Overpayment on Culverts | 1.00      |           |
|                                       |           | <hr/>     |
|                                       |           | \$ 756.00 |



|                 | Debits |              |
|-----------------|--------|--------------|
| Bulldozer hire  | \$     | 529.75       |
| Culverts        |        | 106.30       |
| Labor and Truck |        | 141.62       |
|                 |        | <hr/>        |
|                 | \$     | 777.67       |
| Overdrawn       |        | <u>21.67</u> |

#### PATROL AND PLOWING U. S. HIGHWAYS

|                 | Credit |        |
|-----------------|--------|--------|
| Appropriation   | \$     | 214.00 |
|                 | Debit  |        |
| State Treasurer | \$     | 228.00 |
| Overdrawn       |        | 14.00  |

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#### STATE AID CONSTRUCTION

|  | Credits |                |
|--|---------|----------------|
| Appropriation  | \$      | 799.50         |
|  | Debits  |                |
| Overdraft balance from 1948  | \$      | 562.05         |
| Unexpended balance to 1940   |         | 237.45         |
| Available from State for 1950<br>construction as a joint fund<br>for 1949 Town Appropriation | \$      | 1599.00        |
| Unexpended balance from Town<br>Appropriation  |         | 237.45         |
|  |         | <hr/>          |
| Total available to date  | \$      | <u>1836.45</u> |

#### SNOW REMOVAL

|                                       | Credits |         |
|---------------------------------------|---------|---------|
| Appropriation                         | \$      | 800.00  |
| Received from State Treasurer         |         | 214.00  |
| Due from State                        |         | 612.32  |
|                                       |         | <hr/>   |
|                                       | \$      | 1626.32 |
|                                       | Debits  |         |
| Laurence Parritt, Plowing snow        | \$      | 322.95  |
| Hosea and Henry Follett, plowing snow |         | 189.85  |
| Leslie Clark, Wing man                |         | 5.25    |
| Leon Piper, Wing man                  |         | 15.00   |
| H. Tracy, Wing man                    |         | 24.75   |
| J. Lowe, Wing man                     |         | 30.75   |

|                           |       |           |
|---------------------------|-------|-----------|
| Hosea Follett, Wing man   | 48.00 |           |
| Henry Follett, Wing man   | 27.85 |           |
| Walter Tibbetts, Wing man | 9.75  |           |
|                           |       | <hr/>     |
|                           |       | \$ 674.15 |

SNOW FENCE CARE  
Sanding and Stock Piles  
Debits

|  |        |            |
|--|--------|------------|
| Trucks                                     | 536.61 |            |
| Labor                                      | 493.97 |            |
| Salt                                       | 46.00  |            |
| Gravel and express, storage of fence, etc. | 36.78  |            |
|  |        | <hr/>      |
|  |        | \$ 1108.36 |
|  | Debit  |            |
| Repairs, Parts, etc.                       |        | 115.06     |
|  |        | <hr/>      |
|  |        | \$ 1897.57 |
| Overdrawn                                  |        | 271.25     |
|  |        | <hr/>      |

SNOW REMOVAL  
Snow Fence Program  
Credits

|                     |        |          |
|---------------------|--------|----------|
| Appropriation       |        | \$ 96.00 |
|                     | Debits |          |
| W. H. Shurtleff Co. |        | 96.00    |
|                     |        | <hr/>    |

DYER'S BAY BRIDGE CONSTRUCTION  
(By Vote of Town)

|   |        |            |
|---|--------|------------|
|   | Credit |            |
| Notes through Union Trust Co.<br>of Ellsworth |        | \$ 2480.40 |
|   | Debit  |            |
| Paid State Treasurer                          |        | 2480.40    |
|   |        | <hr/>      |

DEPARTMENT OF PUBLIC WELFARE  
Credits

|   |           |           |
|---|-----------|-----------|
| Appropriation   | \$ 700.00 |           |
| Received from Kenneth Dutton (Partial<br>refund for aid received by Mrs.<br>Dutton) | 4.00      |           |
| Due from Estate of Old Age Assistance<br>Case No. 1                                 | 172.18    |           |
|   |           | <hr/>     |
|   |           | \$ 876.18 |



# Debits

|  |          |           |
|--|----------|-----------|
| Roy Colson family, groceries and supplies                    | \$ 75.97 |           |
| Roy Colson family, Medical                                   | 115.51   |           |
| George Brooks, groceries and supplies                        | 70.52    |           |
| George Brooks (unpaid balance of Mrs. Brooks' burial expense | 95.00    |           |
| Medical examinations   | 32.00    |           |
| Mrs. S. E. Dutton, Medical                                   | 154.95   |           |
| Old Age Assistance Case No. 1 burial and board               | 172.18   |           |
| Edward Tucker, living in North Port, Medical and supplies    | 188.10   |           |
| Transient expense  | 1.00     |           |
|  |          | \$ 905.23 |
| Overdrawn  |          | 29.05     |

## OTHER TOWNS POOR

### Credits

|   |           |            |
|---|-----------|------------|
| Received from Town of Orland  | \$ 220.37 |            |
| Received from Town of Holden  | 364.53    |            |
| Received from Town of Dedham  | 112.78    |            |
| Received from Town of Whitneyville  | 47.83     |            |
| Received from State, amount due on unsettled pauper case (no residence) (State Case No. 2 | 106.42    |            |
| Due from Town of Beddington   | 16.88     |            |
| Due from Town of Orland   | .02       |            |
| Due from B. Barclay residence (undetermined)  | 103.26    |            |
| Due from Town of Holden   | 108.59    |            |
|   |           | \$ 1080.48 |

### Debits

|   |           |  |
|---|-----------|--|
| Harold Getchell family, Holden            | \$ 378.38 |  |
| Vernie Getchell family, Holden            | 94.54     |  |
| B. Barclay Family, residence undetermined | 103.26    |  |
| H. Soper family, Orland                   | 220.39    |  |
| U. Hilton family, Whitneyville            | 47.83     |  |
| Eugene Pinkham family, Dedham             | 94.26     |  |
| Accepted State Case No. 2                 | 106.42    |  |
| Norman Farnsworth family, Beddington      | 16.88     |  |
| Due Town of Dedham by overpayment         | 18.52     |  |

On Pauper Account \$ 1080.48

## STATE CASES

### Credits

|   |            |
|---|------------|
| State Treasurer for State Cases No. 1 and 2 | \$ 1394.54 |
| Due from State for State Cases No. 1 and 2  | 144.40     |
|   | <hr/>      |
|   | \$ 1538.94 |

### Debits

|   |            |
|---|------------|
| State Case No. 1, groceries, Medical and clothing | \$ 867.67  |
| State Case No. 2, groceries, medical and clothing | 671.27     |
|   | <hr/>      |
|   | \$ 1538.94 |

## AID TO DEPENDENT CHILDREN

### Credit

|               |            |
|---------------|------------|
| Appropriation | \$ 1100.00 |
|---------------|------------|

### Debit

|                      |          |
|----------------------|----------|
| Paid State Treasurer | 1112.17  |
|                      | <hr/>    |
| Overdrawn            | \$ 12.17 |

## SCHOOLS

### GENERAL SCHOOL ACCOUNT

#### Credits

|   |             |
|---|-------------|
| Appropriation   | \$ 10000.00 |
| Balance from 1948   | 1041.67     |
| Town of Gouldsboro, tuition                                 | 750.00      |
| State Treasurer, equalization subsidy and State School Fund | 9352.27     |
|   | <hr/>       |
|   | \$ 21143.94 |

#### Debits

|                            |             |
|----------------------------|-------------|
| General School Account     | \$ 19883.98 |
| Unexpended balance to 1950 | 1259.96     |
|                            | <hr/>       |
|                            | \$ 21143.94 |

## SCHOOL REPAIRS AND EQUIPMENT

### Credits

|   |            |
|---|------------|
| (Received through Notes as Voted March 14, 1949)          | \$ 2000.00 |
| Received from Scott Dyer (Refund in overpayment for labor | 13.00      |
|   | <hr/>      |
|   | \$ 2013.00 |

|                             |        |            |
|-----------------------------|--------|------------|
|                             | Debits |            |
| Payrolls 1 to 35, inclusive |        | \$ 2030.09 |
| Overdrawn                   |        | 17.09      |

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### SCHOOL COMMITTEE

|               |          |          |
|---------------|----------|----------|
|               | Credit   |          |
| Appropriation |          | \$ 45.00 |
|               | Debits   |          |
| Edgar Grant   | \$ 15.00 |          |
| Henry Follett | 15.00    |          |
| Roger Smith   | 15.00    |          |
| William Mague | 4.37     |          |
| Miscellaneous | .88      |          |
|               |          | \$ 50.25 |
| Overdrawn     |          | 5.25     |

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### SUPERINTENDENCE

|                                |           |           |
|--------------------------------|-----------|-----------|
|                                | Credits   |           |
| Appropriation                  |           | \$ 420.00 |
|                                | Debits    |           |
| R. H. Haskins, Supt.           | \$ 420.00 |           |
| Chester Seavey, Truant Officer | 49.55     |           |
|                                |           | \$ 469.55 |
| Overdrawn                      |           | 49.55     |

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### ABATEMENTS

|                       |           |           |
|-----------------------|-----------|-----------|
|                       | Credit    |           |
| Appropriation         |           | \$ 200.00 |
|                       | Debits    |           |
| Taxes Abated          | \$ 197.25 |           |
| Unexpended to surplus | 2.75      |           |
|                       |           | \$ 200.00 |

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### SUPPLEMENTARY TAXES

|                        |          |           |
|------------------------|----------|-----------|
|                        | Credits  |           |
| Assessed for 1949 year | \$ 66.60 |           |
| Assessed for 1948 year | 23.04    |           |
| Assessed for 1947 year | 13.50    |           |
|                        |          | \$ 103.14 |
|                        | Debit    |           |
| Unexpended to surplus  |          | \$ 103.14 |

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# MEMORIAL DAY

|                        |        |          |
|------------------------|--------|----------|
|                        | Credit |          |
| Appropriation          |        | \$ 15.00 |
|                        | Debits |          |
| Narraguagus Post No. 8 |        | \$ 15.00 |

# INTEREST ACCOUNT

|                                |           |                  |
|--------------------------------|-----------|------------------|
|                                | Credit    |                  |
| Appropriation                  |           | \$ 350.00        |
|                                | Debits    |                  |
| Warrants 1 to 74 inclusive     |           |                  |
| (Interest and Service Charges) | \$ 315.32 |                  |
| Unexpended to surplus          | 34.68     |                  |
|                                |           | <u>\$ 350.00</u> |

# HONOR ROLL PLAQUE MEMORIAL

World War 1 and 2

|  |           |                  |
|--|-----------|------------------|
|  | Credits   |                  |
| Appropriation                                  | \$ 300.00 |                  |
| Received as donations from<br>several Veterans | 9.50      |                  |
|  |           | <u>\$ 309.50</u> |
|  | Debits    |                  |
| Memorial Plaque Co. (Bronze Art)               | \$ 350.00 |                  |
| Flags and cement                               | 4.19      |                  |
|  |           | <u>\$ 354.19</u> |
| Overdrawn                                      |           | <u>44.69</u>     |

# TRUST FUND INCOME

(Cemetery Care)

|  |          |                 |
|--|----------|-----------------|
|  | Credits  |                 |
| Received from Union Trust Co.,<br>Ellsworth, Interest  | \$ 10.01 |                 |
| Received from First Nat. Bank,<br>Bar Harbor, Interest | 3.00     |                 |
|  |          | <u>\$ 13.01</u> |
|  | Debits   |                 |
| S. E. Dutton   | \$ 11.51 |                 |
| Irving Piper   | 1.50     |                 |
|  |          | <u>\$ 13.01</u> |

# TEMPORARY LOANS

Credit

Union Trust Co., Ellsworth \$ 5000.00

Debit

Paid Union Trust Co 5000.00

# STATE TAX

Credit

Assessed \$ 2010.10

Debit

Paid State Treasurer 2010.10

# COUNTY TAX

Credit

Assessed \$ 1246.50

Debit

Paid Washington County Treasurer \$ 1246.50

# OVERLAY TAX ASSESSED

Credit

Assessed \$ 585.85

Debit

Unexpended to surplus \$ 585.85

# TRUST FUND RESERVE

Credit

Union Trust Co., Ellsworth \$ 1000.00

Debit

Deposited with Union Trust Co.,  
as Trust Fund Investment 1000.00

Credit

First National Bank of Bar Harbor 200.00

Debit

Deposited with First National of Bar  
Harbor as Trust Fund Investment 200.00

# FINANCIAL REPORT

Credits

Due from L. E. Stanwood,  
Due from L. E. Stanwood, (Tax Collector  
Feb. 1, 1949) on 1948 Taxes \$ 1154.08  
Supplemental Taxes 23.24

\$ 1177.32

| Debits   |            |
|--|------------|
| Received from L. E. Stanwood,<br>Collector in cash | \$ 398.41  |
| In Tax Liens                                       | 779.89     |
|  | <hr/>      |
|  | \$ 1178.30 |
| Overcollected                                      | .98        |
|  | <hr/>      |

| EXCISE TAXES, 1949   |            |
|--|------------|
| Receipts from car taxes for 1949<br>includes prepaid balance from 1948 | \$ 1800.67 |

| Debits  |            |
|---|------------|
| Hedge and Matthies Co.,<br>Snow Plow equipment                      | \$ 146.60  |
| Silvers Auto Co., Snow Plow equip.                                  | 135.00     |
| Howard Fairfield, Snow Plow equip.                                  | 46.27      |
| Fire Protection Co., Portable fire pump                             | 175.00     |
| I. W. Parritt, first payment on fire bldg.                          | 500.00     |
| Murray Machinery Co., Sanding Machine                               | 175.00     |
| H. Dunn and Son, Memorial Plaque stone                              | 75.00      |
| Hancock County Treasurer, refund for<br>Township No. 7 Excise Taxes | 60.40      |
| Howard Fairfield, New Blade Plow                                    | 431.20     |
|   | <hr/>      |
|   | \$ 1744.47 |
| Unexpended to surplus   | 56.20      |
|   | <hr/>      |
|   | \$ 1800.67 |
|   | <hr/>      |

| PREPAID EXCISE TAXES           |           |
|--------------------------------|-----------|
| Credit                         |           |
| Receipts to date for 1950 year | \$ 536.55 |
| Debit                          |           |
| Unexpended to 1950 year        | 536.55    |
|                                | <hr/>     |

| SUPPLEMENTAL TAXES            |           |
|-------------------------------|-----------|
| Credit                        |           |
| Supplemental Assessment Total | \$ 103.14 |
| Debit                         |           |
| Unexpended to surplus         | 103.14    |
|                               | <hr/>     |

| FINANCIAL STATEMENT                  |            |
|--------------------------------------|------------|
| ASSETS                               |            |
| Cash balance Jan. 31, 1950           | \$ 2550.96 |
| Due from L. E. Stanwood, Coll., 1949 | 1345.64    |
| Due on 1948 Tax Liens                | 606.09     |



|   |            |                   |
|---|------------|-------------------|
| Due on 1947 Tax Liens   | 229.05     |                   |
| Due on 1946 Tax Liens   | 11.60      |                   |
| Due on 1945 Tax Liens   | 18.67      |                   |
| Due on 1943 Tax Liens   | 5.00       |                   |
| Due on 1942 Tax Liens   | 10.26      |                   |
| Due on 1941 Tax Liens   | 34.22      |                   |
| Due on 1940 Tax Liens   | 62.79      |                   |
| Due on 1939 Tax Liens   | 53.81      |                   |
| Due on 1938 Tax Liens   | 12.00      |                   |
| Due from State, State Cases and<br>Snow Removal                       | 756.72     |                   |
| Due from Town of Holden, poor acct.                                   | 108.59     |                   |
| Due from Town of Beddington, poor acct.                               | 16.88      |                   |
| Due from B. Barclay residence, poor acct.                             | 103.26     |                   |
| Due from Town of Orland, poor acct.                                   | .02        |                   |
| Due from Estate of O.A.A. Case No. 1                                  | 172.18     |                   |
|   |            | \$ 6097.74        |
| <b>LIABILITIES</b>  |            |                   |
| Union Trust Co. (Bridge Notes by<br>vote of Town)                     | \$ 2480.40 |                   |
| Union Trust Co. (School Repair-<br>Equipment Project as voted by Town | 2000.00    |                   |
|   |            | \$ 4480.40        |
| Balance Assets over Liabilities                                       |            | 1617.34           |
|   |            | <u>\$ 6097.74</u> |

Respectfully Submitted

IRVIN PARRITT

GLENDON LOWE

WILLIAM WEST

Selectmen of Steuben, Maine

# REPORT OF TOWN CLERK

## 1949 VITAL STATISTICS

|           |    |
|-----------|----|
| Marriages | 6  |
| Births    | 13 |
| Deaths    | 12 |

D. C. SMITH

Town Clerk

## TAX COLLECTORS REPORT

### DELINQUENT TAXES

| Resident                                | Real Estate | Poll Tax | Pers. |
|---|-------------|----------|-------|
| Josephine Alexander                     | \$ 11.25    |          |       |
| George Brooks                           | 4.95        |          |       |
| Blake Barclay                           | 27.00       |          |       |
| Mrs. George Brooks heirs                | 12.60       |          | .90   |
| Emma Butler                             | 6.75        |          | .90   |
| Howard Brooks                           | 63.00       |          |       |
| Mrs. Mary Coffin                        | 71.10       |          |       |
| Charles Corneil                         | 25.50       |          |       |
| Mrs. Hattie Carter                      | 22.95       |          | .90   |
| Austin Corneil (Pd. after books closed) | 4.50        |          |       |
| James Corneil Heirs                     | 62.55       |          |       |
| Herbert Dutton                          |             | 3.00     | 6.75  |
| S. E. Dutton                            | 17.64       |          |       |
| William Fickett                         | 6.75        | 3.00     | .90   |
| Owen Getchell                           | 5.25        |          |       |
| Harold Getchell                         | 6.75        |          |       |
| Harry Huntley                           | 28.50       |          |       |
| Curtis Hurlbert                         | 61.20       |          |       |
| Carl Kirkland                           | 16.20       | 3.00     | .90   |
| Howard Killam                           | 93.60       |          |       |
| Herman Leighton                         | 4.65        |          |       |
| Adin Reed                               | 24.45       |          |       |
| Wilson Smith                            |             |          | 9.00  |
| Dana Tucker                             | 31.05       | 3.00     | 5.85  |
| Leroy West                              | 33.75       |          |       |

|  |         |      |           |
|--|---------|------|-----------|
| Willis West Heirs                            | 60.75   |      |           |
| J. K. West                                   | 11.65   |      |           |
| Ira Galon West                               | 13.50   | 3.00 |           |
|  |         |      |           |
| Total  |         |      | \$ 768.94 |
| Non-Residents                                |         |      |           |
| Dead River Oil Co.                           |         |      | \$ 22.50  |
| Winnie J. Duguo                              | \$ 1.80 |      |           |
| Lloyd Driaka                                 | 18.00   |      |           |
| H. H. Gray heirs (Pd. after<br>books closed) | 104.85  |      |           |
| Crawford Hartford                            | 27.45   |      |           |
| Joseph Leighton                              | 23.40   |      |           |
| Donald Leighton                              | 3.60    |      |           |
| Iva Leighton                                 | 10.35   |      |           |
| Mrs. Frank Leighton, Bangor                  | 9.45    |      |           |
| Sidney Morse                                 | 36.00   |      |           |
| Wilfred Nadreau                              | 11.70   |      |           |
| Malcolm Noyes                                | 20.65   |      |           |
| Alonzo Nash                                  | 10.80   |      |           |
| Arthur Rumery                                | 2.70    |      |           |
| Harold Rumery                                | 16.20   |      |           |
| Chester Richardson                           | 6.15    |      |           |
| William Sawyer                               | 6.30    |      |           |
| Ansel Sargent                                | 33.75   |      |           |
| Mrs. Fannie Sawyer                           | 26.10   |      |           |
| George Sawyer heirs                          | 142.20  |      |           |
| Mrs. William Sawyer                          | 6.75    |      |           |
| Willie F. Walker                             | 33.30   |      |           |
| Charles York                                 | 2.70    |      |           |
| Total  |         |      | \$ 576.70 |

Respectfully submitted

L. E. STANWOOD

Collector



# TREASURERS REPORT

|  |            |             |
|--|------------|-------------|
| February 1, 1949, Cash on hand           | \$ 2065.26 |             |
| Temporary Loans                          | 5,000.00   |             |
| Notes, Dyers Bay Bridge                  | 2480.40    |             |
| Notes, School                            | 2000.00    |             |
| Collections, 1949 L. E. Stanwood         | 23250.91   |             |
| Collections, 1948 L. E. Stanwood         | 398.41     |             |
| Collections, 1949 Excise Tax             | 1537.89    |             |
| Collections, 1950 Excise Tax             | 536.55     |             |
| Tax Liens paid                           | 565.81     |             |
| Tax Liens, L. E. Stanwood                | 779.89     |             |
| 1947 Supplement Tax                      | 13.50      |             |
|  |            | <hr/>       |
|  |            | \$ 38628.62 |
| Town of Whitneyville, poor acct.         | \$ 47.83   |             |
| Town of Dedham, poor acct.               | 294.81     |             |
| Town of Holden, poor acct.               | 407.87     |             |
| Town of Orland, poor acct.               | 220.37     |             |
| Town of Dexter, poor acct.               | 46.08      |             |
| State Treasurer Health and Welfare       | 1607.43    |             |
| K. Dutton refund on Mrs. S. Dutton acct. | 4.00       |             |
|  |            | <hr/>       |
|  |            | \$ 2628.39  |
| Tuition, Town of Gouldsboro              | 750.00     |             |
| State Treasurer, School Fund             | 9352.27    |             |
| State Treasurer, Dog Tax                 | 8.76       |             |
| State Treasurer, R. R. & Tel. & Tel. tax | .08        |             |
| Bank Stock Tax                           | 25.08      |             |
| Interest on Trust Funds                  | 13.01      |             |
|  |            | <hr/>       |
|  |            | \$ 10149.20 |
| Weir Permits                             | 20.00      |             |
| Weir Hearing and Expense                 | 7.00       |             |
| Weapon Permits                           | 2.00       |             |
| Victuals Licenses                        | 4.00       |             |
|  |            | <hr/>       |
|  |            | \$ 33.00    |
| State Treasurer, Snow Removed            | 862.58     |             |
| State Treasurer, Town Road Imp.          | 755.00     |             |
|  |            | <hr/>       |
|  |            | \$ 1617.58  |
| Donations rec'd. on fire equipment       | 42.25      |             |
| Rental rec'd. on fire pump               | 7.00       |             |
| W. A. Smith, paper from Fire Dept.       | 1.00       |             |
| Perley Grant, lumber                     | 2.00       |             |

|  |       |
|--|-------|
| George Godfrey, boards from Fire Dept. | 1.00  |
| Geo. Godfrey, stove jackets            | 4.00  |
| Glendon Lowe, schoolhouse stove        | 3.00  |
| Bert Young, clay from Town Pit         | 5.60  |
| Donations for Vets Honor Roll          | 9.50  |
| Curtis Holland, lawn mower             | 3.00  |
| Scott Dyer, refund                     | 13.00 |
| Bancroft & Martin, refund              | 1.00  |
| Herbert Alexander, expend. on road     | 50.00 |

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\$ 142.35

\$ 53199.14

Warrants Paid \$ 50648.18

Cash on Hand 2550.96

\$ 53199.14

Respectfully submitted,

L. E. STANWOOD, Treasurer.

# LETTER FROM OFFICE OF SELECTMEN

Town of Steuben, Maine.

---

February 1, 1950.

*Budget Committee of 1949 and Fellow Citizens:*

Tax dollars in this year of 1950 are going to come much harder and no doubt the average citizen will expect more for his tax investment.

Again we emphasize the need to hold the line and keep our appropriations within the means of all of us so that when next January 31 comes there will not be an excessive amount of uncollected taxes due.

As in the past three years we wish to remind you that our local maximum taxable capacity has been reached. Beyond this point lies danger and the possibility of destroying all the efforts, gains and accomplishments of the past three years. Progress from this point on will be more gradual and should be based on what we are capable of paying in tax dollars. We must if possible, avoid any large increase in our recommendations and appropriations.

Our ability to give the most with the least, should be the answer and all the recommendations we make here today as a Budget Committee must be based on this and our actual need. To go beyond this, may cause the shoe to pinch and leave us without a way to replace the need with one that fits.

Until such time as our legislators see fit to revise our State tax system, we will be faced with this serious problem and each passing year will be worse.

If the voters on Town meeting days see fit to increase the total appropriations then, all the Town Officials must make the best of the situation. We do, however, urge each of you to explain to your neighbors and friends, that it is not the Assessors or the



Selectmen who determine the taxes, it is those who vote on Town Meeting Day. When this is done the Assessors are handed the task of finding the dollars. We, the voters, make our own taxes each year, let us accept them on this basis.

We wish to report that the state of the Town remains sound and financially good. Payment of payrolls, bills and such were made even sooner than last year. Tax collections were good, the Town has a substantial surplus as reflected in the report of the State Audit. Our assets exceed our liabilities.

The goals which we set three years ago have been reached in most cases, those not yet achieved are well on the path to completion. The same continued cooperation and efforts should make possible full completion of this program nearer each passing year.

We have accomplished the program of putting our school buildings into a respectable condition and comparable or better than those of surrounding communities. The High School Building received the bulk of efforts, several favorable comments have reached us in regard to the building, all coming from outside sources. The five year program of paying for this much needed improvement is well worth the sacrifice which we made.

The Dyers Bay Bridge is the outstanding piece of construction within our town. We should be very thankful for this job, without the generous aid from the County and State it would have been impossible for us to finance the cost of such a program. The whole construction cost nearly \$14,000.00. Our cost for this bridge therefore is slightly less than \$2,500.00. This amount was made possible through notes payable over a period of five years. The added protection and saving to the Town is incomparable.

The Fire Department had a good year, much progress was made in further needed equipment and other features. The new Fire Building has been made

partially capable of housing and servicing our equipment. Full completion and complete possible use of this structure will take place within the next six weeks. Formulated plans underway call for use of the main building as a Town Office, functioning to serve all the needs of Municipal Administration, Special Town Meetings, Elections and such.

A new portable Fire Pump was purchased during the year as well as two large tanks, one for the truck chassis which we expect to be made available, the other to be used for Forest Fires. The large shed part of the Fire Dept. Building will be used for the main storage and servicing of Town equipment. This leaves the main part of the structure for Municipal activities and purposes. When these remaining objectives are reached our Fire Dept. will be complete and capable of meeting our needs.

The cost of the above program has been made possible through use of surplus funds, continuation of this advantageous investment is part of the present program of safety and progress.

A new Snow Plow and Sanding Machine was purchased during the year, these were obtained through application of surplus funds in accordance with our previously stated program of betterment and saving.

In accordance with the voters wishes, a Town Dump was purchased during the year. This is considered one of our outstanding accomplishments and an investment that will make many returns in the years to come. Many tons of debris have been eliminated from disposal along our roads and sea-shores.

The formulation of certain necessary Town By-Laws and Ordinance Laws is still under way and near completion. When finished they will be presented for the approval of the citizens.

We wish to suggest that the Assessors further revise the assessment sytem by installing a complete file and card system containing full descriptions, data and

location as well as other necessary information pertaining to each parcel of property in Town. A lot of time and effort has been exerted on this point and preliminary steps have been made in accomplishment of this plan. If time permits, it is hoped that our Assessors of 1950 may complete such a system.

The following Budget for the Municipal Year 1950 as approved by us is almost the same as that of 1949. The snow fence appropriation has been left out, no doubt this item can be taken care of by using some part of the anticipated surplus funds to be available during the year. An added item is however present in our budget, namely that of notes in the amount of \$900.00, this covers payments on the School Project and Dyers Bay Bridge. The overseer of the poor anticipates an increase in his expenditures for the year. With careful planning the Selectmen can offset any overdraft in this department by use of surplus funds.

#### The Minimum 1950 Budget.

|                                  |            |
|----------------------------------|------------|
| Administration                   | \$2,500.00 |
| Fire Dept.                       | 200.00     |
| Street Lights                    | 700.00     |
| Roads and Bridges                | 2,000.00   |
| Third Class Roads                | 200.00     |
| Patrol and Plowing U. S. Highway | 214.00     |
| Snow Removal                     | 800.00     |
| Department of Public Welfare     | 700.00     |
| State Aid Construction           | 1,066.00   |
| Aid to Dependent Children        | 1,100.00   |
| Abatements                       | 200.00     |
| Interest                         | 350.00     |
| Notes                            | 900.00     |
| Memorial Day                     | 15.00      |
| Health Department                | 48.00      |
| School Committee                 | 45.00      |

The School Department report and budget is presented separately by our Supt. and School Committee.



This makes a total of \$11,038.00 as compared with the year just completed in the amount of \$10,267.50.

The overdraft in the administration account was due to the increase of several salaries as voted, also the increase of our total tax commitment which meant the collection of more taxes and therefore more commission. In order to partially preserve the past Town House we found it necessary to do considerable repair to it during the year. Funds for this came from the administration appropriation. The purchase of the Town Dump was also made possible through this department.

The Excise Tax fund, Overlay and Supplemental taxes, together with other available surpluses offset the overdrafts and all special purchases during the year.

In conclusion, we, as your Selectmen, wish to thank you, the citizens, for your interest, cooperation and thoughtfulness rendered during the year. We trust that you will make available this same help to the Municipal Officers of 1950.

Thank you most sincerely.

IRVIN PARRITT  
GLENDON LOWE  
WILLIAM WEST

Selectmen of Steuben

# TOWN WARRANT

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**To Leon Piper, Constable of the Town of Steuben, in the County  
of Washington:**

**Greetings:**

In the name of the State of Maine, you are hereby requested to notify and warn the inhabitants of said Town of Steuben, qualified by law to vote in Town affairs to assemble at Stanwood's Hall on Monday, March 6, A. D. 1950 at ten o'clock in the forenoon, to act upon the following articles to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To see if the Town will vote to accept the report of the Selectmen, Assessors, Overseer of the Poor, Treasurer, Collector, Superintendent of Schools, Road Commissioner, Town Clerk and other Town Officials.

Article 2. To choose a Town Clerk for the ensuing year and fix compensation for same.

Article 4. To see if the Town will vote to fix the compensation of the Selectmen.

Article 5. To choose the Selectmen.

Article 6.. To see if the Town will vote to fix the compensation of the Assessors.

Article 7. To choose three Assessors.

Article 8. To choose an Overseer of the Public Welfare Dept. and fix compensation of same.

Article 9. To fix compensation of the Tax Collector for the ensuing year.

Article 10. To choose a Tax Collector for the ensuing year.

Article 11. To fix compensation of the Treasurer for the ensuing year.

Article 12. To choose a Treasurer for the ensuing year.

Article 13. To fix compensation of Road Commissioner for the ensuing year.

Article 14. To choose a Road Commissioner or Commissioners for the ensuing year.

Article 15. To fix compensation of each member of the School Committee for the ensuing year.

Article 16. To choose one member for the School Committee.

Article 17. To choose one or more Constables for the ensuing year.

Article 18. To fix the compensation of the Fire Chief for the ensuing year.

Article 19. To choose a Fire Chief for the ensuing year.

Article 20. To choose all other necessary Town Officers for the ensuing year.

Article 21. To raise money for Town roads and bridges.

Article 22. To raise money for Snow Removal.

Article 23. To raise the sum of \$214.00 for State Patrol and Snow Removal on U. S. Highway.

Article 24. To raise money for maintenance of Third Class Highways.

Article 25. To see what sum the Town will raise and appropriate for State Aid Construction (in addition to the regular amount raised for the care of Ways, Highways and Bridges) under provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Article 26. To raise money for fires and equipment.

Article 27. To raise money for Administration expenses.

Article 28. To raise money for interest on notes and loans.

Article 29. To raise money for abatements.

Article 30. To raise money for support of the Poor.

Article 31. To raise money for the Town's part in support of Aid to Dependent Children.

Article 32. To raise money for School Maintenance.

Article 33. To raise money for School repairs and equipment.

Article 34. To raise money for Supt. of Schools.

Article 35. To see if the Town will vote to raise a sum of money for Memorial Day purposes, said sum to be paid to the Narraguagus Post of Cherryfield to defray expense of flags for same.

Article 36. To see if the Town will vote to raise and ap-

propriate the sum of \$48.00 for Public Health Nursing in Steuben, said sum to be expended by the State Bureau of Health for local service.

Article 37. To see if the Town will vote to raise the sum of \$25.00 to be paid to the State of Maine Publicity Bureau, to be used for advertising the Natural Resources, Advantages and Attractions of the State of Maine.

Article 38. To see if the Town will vote to have a street light installed on pole No. 85202, located near the small bridge on Spruce Street, between the High School Building and the residence of Nathan Smith.

Article 39. To raise money for Street Lights.

Article 40. To see if the Town will vote to instruct the Selectmen to expend all available State Aid Construction funds on the Petit Manan Road so called, starting at the end of the present surfaced State road in Pinkham's Bay, so-called and building South towards Pigeon Hill, the same to be surfaced at completion of construction.

Article 41. To see if the Town will vote to instruct the Selectmen to spend any 1950 State Aid Construction appropriation on the Dyer's Bay Road so-called, construction to start at the end of the surfaced State Road near the new bridge and to carry on towards Mogadore so-called, surfacing of area covered to be carried out at completion of construction.

Article 42. To see if the Town will vote to instruct the Selectmen to expend any 1950 State Aid Construction appropriation on the Unionville Road so-called, construction to start at a point near the R. R. tracks and to carry on in an Easterly direction across the Tunk River Bridge.

Article 43. To see if the Town will vote to raise a sum of money necessary to erect a suitable traffic check or so-called (Dummy Policeman) at the corner junction point near the residence of Sherman Cushman.

Article 44. To raise the sum of \$400.00 as first payment on the notes taken out for the Schoolhouse Projects.

Article 45. To raise the sum of \$500.00 as first payment on the notes taken out for the Dyer's Bay Bridge project.

Article 46. To see if the Town will vote to adopt Daylight Saving Time.

Article 47. To see if the Town will vote to hear the report of the Special Church Committee and act thereon.



Article 48. To see if the Town will vote to sell the Town House so-called, receipts from the same to be used in the purchase of a truck for the Fire Department which is to be made into a fire truck, equipped with a portable pump and large tank.

Article 49. To see if the Town will instruct the Treasurer and Selectmen to deduct an amount, and if so how much, from all hired Town labor, same to be applied to any taxes due.

Article 50. To see if the Town will vote to instruct the Treasurer and Selectmen to deduct an amount, and if so how much, from all truck hire, same to be applied to any taxes due.

Article 51. To see if the Town will instruct the Treasurer and the Selectmen to deduct an amount, and if so how much, from all salaried employees, same to be applied to any taxes due.

Article 52. To see if the Town will vote to authorize the Selectmen to use the Excise Tax Fund, unexpended balances or any other Town surplus for transfers to other departments or whatever purposes they consider in the best interests and welfare of the Town.

Article 53. To see if the Town will vote to authorize the Selectmen and Treasurer to issue the Town's negotiable notes and bonds for the purpose of renewing, refunding or paying certain notes of the Town due now, or to become due during the Municipal year 1950.

Article 54. To see if the Town will vote to authorize the Selectmen and Treasurer to make temporary loans in anticipation of and to be paid out of current taxes for the Municipal year of 1950 and to issue the Town negotiable notes therefor not exceeding in the aggregate of the sum of \$5000.00.

Article 55. To see if the Town will vote to authorize the Selectmen to sell any Town property that is surplus and not needed, the sale of same and expenditures of same to be made in accordance with the best judgement of the Selectmen.

Article 56. To see if the Town will vote to authorize the Selectmen and Treasurer on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon on such terms as they deem advisable and to execute quit claim deeds for the same.

Article 57. To see if the Town will elect a Budget Committee to consist of the elected Town Officers and three or more taxpayers to make recommendations for the next Annual Town Meeting.

Article 53. To transact any other business that may legally come before said meeting.

The Selectmen give notice that they will be in session at Stanwood's Hall at 9:30 A. M. on the day of said meeting for the purpose of correcting the list of voters in said Town and hearing and deciding upon applications of persons claiming that their names should be entered upon said list.

Given under our hand this 7th day of February, 1950.

IRVIN PARRITT

GLENDON LOWE

WILLIAM WEST

Selectmen of Steuben

A. F. SAWYER  
F. W. SAWYER

SAWYER & SAWYER  
*Accountants and Auditors*  
MILBRIDGE, MAINE

December 2, 1949,

Board of Selectmen  
Steuben, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, we have audited the records of the Town of Steuben for the period February 14, 1948 to February 1, 1949.

The examination was made in accordance with generally accepted standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules included in this report impartially present the financial position of the Town and the result of its operations for the period designated.

Comments and other data incorporated in the report may prove of interest to you, all of which is respectfully submitted.

*Very truly yours,*

SAWYER AND SAWYER,

By A. P. Stewart

Accountants and Auditors

APS/ms

## C O M M E N T S

Re: Audit of the Town of Steuben  
February 14, 1948 to February 1, 1949.

### *Cash:*

The cash balance was checked as of the date of audit, May 24, 1949. The check book balance was reconciled with the bank statement as of April 30, 1949 and found to be in agreement. Cash on hand was verified by physical count and the bank balance plus cash on hand was in agreement with the cash balance on that date.

### *Accounts Receivable:*

The accounts receivable represent amounts due from the State for snow removal and pauper account, and pauper account of other Towns' for which the Town has not yet been reimbursed.

### *Taxes Receivable:*

The records of the Tax Collector were examined and the warrant of commitment was in agreement with the Assessors' record. The commitment was accounted for by cash collection of \$22,057.06, abatements of \$214.85 and uncollected 1948 taxes amounting to \$1,154.08, according to the records of the Collector. There are no uncollected taxes for prior years.

### *Tax Liens:*

During the year \$813.26 was added to this account from 1947 taxes. Payments of \$547.99 were received, and liens amounting to \$285.15 were transferred to the Tax Acquired Property account, leaving tax liens unpaid of \$409.95.

### *Tax Acquired Property:*

This account represents property acquired by the Town by foreclosure of tax liens.



### *Deferred Revenue:*

Prepaid 1949 excise taxes were received prior to the close of books, February 1, 1949 and this income is carried forward to the 1949 municipal year for proper application.

### *Surplus:*

At the close of the year the Town had a net surplus amounting to \$4,693.58. Of this amount, \$479.62 has been set aside for definite purposes, leaving \$4,213.96 which is unappropriated for any specific use. Detail of the change in unappropriated surplus is presented in Exhibit E of this report.

### *Trust Funds:*

The deposit books covering the various trust funds were examined and all funds were found to be legally invested. One new fund of \$100.00 was set up during the year. All income was expended in accordance with the terms of the trusts.

### *General:*

The fidelity bonds of the various Town Officials were examined and found to be in order and properly recorded.

Revenue obtained from 1948 excise taxes was checked and the amount deposited with the Treasurer was in agreement with the total receipts. All income from this source was carried to Surplus.

Vouchers and payrolls were examined in part, and those examined appeared to be proper charges to the accounts involved.

Exhibit A.

**COMPARATIVE BALANCE SHEET**  
**General Fund**

**ASSETS**

|                                  | February 1, 1949 | February 14, 1948 |
|----------------------------------|------------------|-------------------|
| Cash :                           |                  |                   |
| On Hand and in Bank (Sch. A-1)   | \$ 2065.26       | \$ 2,133.90       |
| Accounts Receivable (Sch. A-2)   | 1,041.92         | 2,117.01          |
| Taxes Receivable :               |                  |                   |
| Current Year (Sch. A-3)          | 1,154.08         | 1,071.75          |
| Tax Liens (Sch. A-4)             | 409.95           | 429.81            |
| Tax Acquired Property (Sch. A-5) | 285.15           |                   |
| Total Assets—General Fund        | \$ 4,956.36      | \$ 5,752.47       |

**Trust Funds**

|                          |             |             |
|--------------------------|-------------|-------------|
| Cash :                   |             |             |
| Time Deposits (Sch. A-6) | \$ 1,200.00 | \$ 1,100.00 |
| Total Assets—Trust Funds | \$ 1,200.00 | \$ 1,100.00 |

Exhibit A.

**COMPARATIVE BALANCE SHEET**  
**General Fund**

**LIABILITIES**

|                      | February 1, 1949 | February 14, 1948 |
|----------------------|------------------|-------------------|
| Accounts Payable     |                  | \$ 10.00          |
| Notes Payable        |                  | 2,500.00          |
| Bonds Payable        |                  | 1,000.00          |
| Deferred Revenue :   |                  |                   |
| Prepaid Excise Taxes | \$ 262.78        | 609.61            |
| Total Liabilities    | 262.78           | 4,119.61          |

**SURPLUS**

|  |             |             |
|--|-------------|-------------|
| Surplus :                                  |             |             |
| Appropriated (Ex. D)                       | \$ 479.62   | \$ 804.92   |
| Unappropriated (Ex. E)                     | 4,213.96    | 827.94      |
|  | 4,693.58    | 1,632.86    |
| Total Liabilities and Surplus—General Fund | \$ 4,956.36 | \$ 5,752.47 |

### Trust Funds

Trust Funds:

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Principals (Sch. A-6)         | \$ 1,200.00        | \$ 1,100.00        |
| Total Liabilities—Trust Funds | <u>\$ 1,200.00</u> | <u>\$ 1,100.00</u> |

The complete report of the audit, as required by Chapter 80, Section 199, Revised Statutes of 1944, and amended by Chapter 84, public Laws of 1945, is on file in the office of the selectmen.



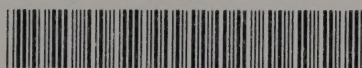


Gladys Smith  
Kauai





7/21/2008  
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